

ID: CCA_2010051914533037

Number: **201025051**

Office:

Release Date: 6/25/2010

UILC: 6229

From:

Sent: Wednesday, May 19, 2010 2:53:33 PM

To:

Cc:

Subject: FW: 3-year period for assessment

We may rely on the partner's unextended section 6501 statute to issue a converted item notice of deficiency within three years of the date the partner filed its return. *Rhone Poulenc v. Commissioner*, 114 T.C. 533 (2000) held that section 6229 does not provide a separate period for assessment. Instead, it provides a minimum period during which no partner's section 6501 period will expire for partnership items. Three circuit courts of appeal have approved this interpretation: [AD Global](#) (Fed. Cir); [Andantech v. Commissioner](#) (D.C. Cir) and most recently, the 5th Circuit in [Curr-Spec v. Commissioner](#).